

Important Information

- The deadline for filing magnetic media information is **February 28, 2003**, even if the deadline for federal purposes is the last day of March.
- Federal/State Combined filers see Page 4.
- All transmitters (including combined filers) must send DRS a completed **Form CT-4804** by the due date.
- DRS only requires the filing of **Form CT-1096** if Connecticut tax has been withheld.
- The Connecticut specifications for record layouts must be followed.
- DRS requires external media labels. Transmitters must create their own external label. (See Appendix A.)
- Technical requirements for tape, cartridge, and diskette filings are described separately.
- DRS does **not** accept:
 - 5 1/4" or 8" diskettes,
 - 3490 cartridges, or
 - backup, compressed, zip, or Excel files.



STATE OF CONNECTICUT Department of Revenue Services

IP 2002(20), Annual Informational Returns on Magnetic Media

2002 Connecticut Magnetic Media Filing Requirements For Federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G

**Magnetic media publications are
now available on the Internet:
www.drs.state.ct.us**

Questions & Answers

Connecticut Magnetic Media Filing of Federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G

1. Which nonpayroll informational returns must be filed with the Connecticut Department of Revenue Services (DRS)?
 - A. Every state copy of the following:
 - Federal Form W-2G for winnings paid to a Connecticut resident, even if no Connecticut income tax was withheld;
 - Federal Form 1098 for property taxes paid on real estate located in Connecticut and owned by an individual;
 - Federal Form 1099-MISC for payments made to a Connecticut resident or, if the payments relate to services performed wholly or partly in Connecticut, payments made to a nonresident of Connecticut, even if no Connecticut income tax was withheld;
 - Federal Form 1099-R, but only if Connecticut income tax was withheld;
 - Federal Form 1099-S for real estate transactions in Connecticut, even if no Connecticut income tax was withheld.
2. Does DRS participate in the Federal/State Combined Filing Program?
 - A. Yes. DRS does participate in the Federal/State Combined Filing Program for federal Forms 1099-MISC and 1099-R. **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, is required for combined filing. See Page 4 for additional information.
3. Who is required to file on magnetic media with DRS?
 - A. Payers that meet the following conditions must file on magnetic media with DRS:
 - The IRS requires you to file federal Forms W-2G, 1098, 1099-R, 1099-S, or 1099-MISC on magnetic media with the IRS; **and**
 - You file 25 or more forms, per form type, with DRS.
4. Were there any technical changes in the magnetic media specifications for 2002?
 - A. Yes. There are changes to the record layouts for 2002. See Magnetic Media Record Specifications on Page 12 for details.
5. Are DRS' magnetic media filing specifications the same as the federal specifications?
 - A. No. DRS does not require the filing of the State Totals K Record. Also, many fields are not required by DRS. These are indicated by **N/A. Enter blanks.**

Some DRS fields are different from the federal requirements.
6. How will extraneous records be treated?
 - A. Information records not required by DRS will be ignored.
7. What does a multi-state filer have to do to comply with Connecticut requirements?
 - A. The business must report Connecticut sourced income only and remove all income from sources outside of Connecticut.
8. What magnetic media are acceptable to DRS?
 - A. Tape — 1/2 inch tape [800, 1600, or 6250 bytes per inch (BPI)]
Cartridge — 3480 IBM compatible [38,000 characters per inch (CPI)]
Diskette — 3 1/2 inch IBM/PC compatible [double density or high density]

DRS does **not** accept 5 1/4 or 8 inch diskettes, 3490 cartridges, CD rom, zip files, or compressed files.
9. What DRS forms should accompany the magnetic media?
 - A. One **Form CT-4804** and **Form CT-4802, Transmittal of Informational Returns Reported Magnetically (Continuation)**, if applicable, per transmitter. DRS only requires **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns**, if Connecticut income tax has been withheld from nonpayroll amounts.
10. How does a payer request an extension of time to file informational returns on magnetic media?
 - A. To request an extension, a payer must complete and submit **Form CT-8809, Request for Extension of Time to File Informational Returns**, on or before the filing deadline. This form is included in this booklet. DRS will only notify payers whose extension requests have been denied.
11. How does a payer request a waiver from filing informational returns on magnetic media?
 - A. DRS may waive the magnetic media filing requirement if the payer can show hardship. To request a waiver of the magnetic media filing requirement, a payer must complete and submit **Form CT-8508, Request for Waiver From Filing Informational Returns on Magnetic Media**, at least 45 days before the filing deadline. This form is included in this booklet. The payer is **not** exempt from filing paper forms even if DRS grants a waiver from filing on magnetic media. DRS will notify all payers applying for a waiver of the disposition of their request.
12. Will failure to file informational returns on magnetic media result in the assessment of penalties?
 - A. Yes. Payers required to file magnetically will be treated as having failed to file even if they file paper forms in lieu of magnetic filing. A penalty of \$5 will be imposed for each statement of payment to another person that a payer fails to file with DRS on magnetic media by the last day of February. The total penalty imposed will not exceed \$2,000 for any calendar year.

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Form CT-4804	<i>Transmittal of Informational Returns Reported Magnetically</i>
Form CT-4802	<i>Transmittal of Informational Returns Reported Magnetically (Continuation)</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form CT-8508	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
Form CT-1096	<i>Connecticut Annual Summary and Transmittal of Information Returns</i>

I. Federal/State Combined Filing

Connecticut is participating in the Federal/State Combined Filing Program for federal forms 1099-MISC and 1099-R starting with tax year 2002. The record requirements for federal/state combined filers are nearly identical to the magnetic media filing requirements. The only differences are noted to the right. (Records T, A, C, and F are identical to the magnetic media filing requirements in this booklet.)

What to Send to DRS

Combined filers are required to file **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*, with the Connecticut Department of Revenue Services (DRS) by the due date.

Combined filers are also required to file **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, if Connecticut income tax was withheld from non-payroll amounts. Do not file Form CT-1096 if Connecticut tax is not withheld.

Mail Forms CT-4804 and CT-1096 (if applicable) to:

Department of Revenue Services
State of Connecticut
PO Box 5081
Hartford CT 06102-5081

Do **not** send federal Form 6847 to DRS.

Record Differences for Combined Filing

Record A

- **Field position 26** (Combined Federal/State Filer) must contain a **1**.

Record B

- **Field positions 723-734** (State Income Tax Withheld) must contain the dollar amount of Connecticut State Income Tax Withheld for forms 1099-MISC and 1099R only. The payment amount must be right justified and unused positions must be zero-filled.
- **Field positions 747-748** (Combined Federal/State Code) The code for Connecticut is 08.

Corrections

DRS does not accept paper corrections of previously submitted magnetic media information including information submitted through the Federal/State Combined Filing Program. If you report any paper corrections with the federal government as a combined filer you must make the necessary file corrections and resubmit the entire magnetic media to DRS with Form CT-4804 (and CT-1096 if applicable) indicating that it is a replacement file.

II. Connecticut Magnetic Media Reporting Requirements for Forms 1098, 1099-R, 1099-S, 1099-MISC, and W-2G

General Information

This booklet contains the specifications and instructions for reporting forms 1098, 1099-R, 1099-S, 1099-MISC, and W-2G information to the State of Connecticut Department of Revenue Services (DRS) on magnetic media. DRS requires every "state copy" of the following:

- Federal Form W-2G for winnings paid to a Connecticut resident, even if no Connecticut income tax was withheld;
- Federal Form 1098 for property taxes paid on real estate located in Connecticut and owned by an individual;
- Federal Form 1099-MISC for:
 - Payments made to a Connecticut resident,
 - Payments that relate to services performed wholly or partly in Connecticut, and
 - Payments made to a nonresident of Connecticut even if no Connecticut income tax was withheld;
- Federal Form 1099-R, only if Connecticut income tax was withheld;
- Federal Form 1099-S for real estate transactions in Connecticut, even if no Connecticut income tax was withheld.

DRS only accepts filings on 1/2" magnetic tape, 3480 cartridges, and 3 1/2" diskettes.

There are two formats. One is for tape and cartridge reporting and the other is for diskette reporting.

Magnetic Media Reporting Requirements

A payer required by the Internal Revenue Service (IRS) to file copies of federal forms 1098, 1099-R, 1099-S, 1099-MISC, or W-2G on magnetic media must file these forms on magnetic media with DRS. However, a payer who files 24 or fewer Forms W-2G, 1098, or 1099 with DRS is excused from filing on magnetic media for that particular type of informational return without obtaining a waiver.

DRS has no application or authorization procedure and does not assign transmitter control codes for informational return magnetic media filing.

Filing Deadline

Informational return files are due the last day of February even if the deadline for federal purposes is the last day of

March because the information is being transmitted electronically. If the last day of February falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Designated Delivery Services

Taxpayers can use certain designated delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing and payment rules. DRS has accepted the list of designated delivery services that is currently published by the IRS. The following are the designated PDSs and designated types of service at the time of publication.

Airborne Express (Airborne) <ul style="list-style-type: none">• Overnight Air Express Service• Next Afternoon Service• Second Day Service	DHL Worldwide Express (DHL) <ul style="list-style-type: none">• DHL "Same Day" Service• DHL USA Overnight
Federal Express (FedEx) <ul style="list-style-type: none">• FedEx Priority Overnight• FedEx Standard Overnight• FedEx 2Day• FedEx International Priority• FedEx International First	United Parcel Service (UPS) <ul style="list-style-type: none">• UPS Next Day Air• UPS Next Day Air Saver• UPS 2nd Day Air• UPS 2nd Day Air A.M.• UPS Worldwide Express Plus• UPS Worldwide Express

This list is subject to change. To verify the names of designated PDSs and designated types of service, check the DRS Web site or call DRS. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

Extension of Filing Deadline and Waiver of Filing on Magnetic Media

DRS may waive the magnetic media reporting requirement for a payer if the payer can show hardship. To request a waiver, the payer must complete and submit **Form CT-8508**, *Request for Waiver From Filing Informational Returns on Magnetic Media*, to DRS at least 45 days before the due date of the magnetic media filing. This form is included in this booklet.

DRS may grant a payer an extension of time to file information on magnetic media upon request by the payer. To request an extension, the payer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, to DRS on or before the due date of the magnetic media filing. This form is included in this booklet.

Penalties for Late Filing

The penalty for late filing is \$50. Additionally, a penalty of \$5 per form (up to a total of \$2,000 per calendar year) is imposed on payers who fail to provide copies of federal forms W-2G, 1098, or 1099 to DRS. Any payer required to file federal forms W-2G, 1098, or 1099 on magnetic media with DRS is subject to penalties if the payer files using paper forms without obtaining a waiver.

Processing Information and Payer Retention Responsibilities

If DRS is unable to process a file, the file will be returned to the transmitter with an explanation of the problems that were encountered.

DRS does not provide notification when files are processed. DRS does not return processed files.

DRS requires payers to keep a copy of their W-2G, 1098, and 1099 data, or to be able to reconstruct the data, for at least four (4) years after the due date. DRS recommends that transmitters keep a backup copy of their magnetic media file for four years.

Test Files

DRS does not accept or process test files.

Corrections

If there is an error in the magnetic media, correct the file and replace the entire file. Complete **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, and check the box indicating that it is a replacement file. This form is included in this booklet.

Transmittal Forms

A **Form CT-4804** and **Form CT-4802, Transmittal of Informational Returns Reported Magnetically (Continuation)**, if applicable, for each transmitter must accompany a magnetic media file. You may use the forms provided in this booklet or download them from the DRS Web site at www.drs.state.ct.us. These forms may

be photocopied or computer-generated, provided the declaration is included on Form CT-4804. Complete the forms and submit them with a magnetic media file according to the instructions in **Appendix B** and on Form CT-4804. Boxes 4 and 5 on Form CT-4804 must agree with the information in the Code T record. **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns**, is only required if Connecticut tax has been withheld.

Use Form CT-4804 to identify the transmitter of a magnetic media file and to identify the payer(s) included on the magnetic media files. Be sure to provide the transmitter's FEIN and the name and telephone number of a contact person. This form **must** accompany every magnetic media file that is sent to DRS.

Use of Agent

Payers who use a service to transmit the magnetic media filing are responsible for the accuracy and timeliness of their own informational returns. If a transmitter fails to meet the magnetic media filing requirements, the payer is liable for any penalties imposed by DRS.

Multiple Payer/Multiple Filings

DRS urges transmitters of Form W-2G, 1098, 1099-R, 1099-S, or 1099-MISC information to minimize the number of diskettes and the number of files they submit when reporting data for multiple payers or for multiple work sites of a single payer.

See *Section VI* for examples of how information from multiple payers or multiple sites can be placed on a single diskette or on one file.

Use of Paper Forms

Payers whose informational data is submitted on magnetic media must not send the same data to DRS on paper forms.

A penalty may apply if you file paper federal W-2G, 1098, 1099-R, 1099-S, or 1099-MISC forms when these forms should be filed on magnetic media.

III. Data Record Descriptions

General Information

A description of the data records used to create magnetic media 1098, 1099-R, 1099-S, 1099-MISC, and W-2G files follows. Use the information below, as well as the list of technical requirements and specifications in the other sections of this publication, to prepare 1098, 1099-R, 1099-S, 1099-MISC, and W-2G filings on magnetic media. See *Section VI* for examples of proper record sequence.

These record formats are identical to those published by the IRS in Publication 1220 (Rev. 7-2002), *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically*.

A Transmitter T record was added as the first record on the file. This record contains transmitter information from **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**. *Section VII* includes formats for the following record types required by DRS. (See *Section VI*, for proper record sequence.)

- T Record – Transmitter Record
- A Record – Payer Record
- B Record – Payee Record
- C Record – End of Payer Record
- F Record – End of Transmission Record

Transmitter T Record identifies the entity transmitting the magnetic media and contains information that is supplied on Form CT-4804. It must be the initial record of each file.

Payer A Record identifies the institution or person making the payments. The number of Payer A Records depends on the number of payers and the different types of returns being reported.

Payee B Record contains the payment information from the informational returns. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.

End of Payer C Record has the total number of payees (B Records) and the totals of the payment amount fields filed by a given payer or a particular type of return.

End of Transmission F Record is the summary of payers (A Records) in the entire file. It must be the last record in the file.

There is **no** K Record (State Totals) requirement for Connecticut. If included, it will be ignored.

If a submission containing multiple filings (more than one Payer A Record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to DRS.

Punctuation may be used when appropriate. Do not include titles in the payer name. Titles make it difficult for DRS to determine an individual payer's name and may prevent DRS from properly crediting return data.

If it is impossible to remove a title, then you **must** report the surname first.

Money Amounts

All money amounts are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar (Example: \$5,500.99 = 000000550099). Do not use any punctuation in any money field.

Negative money amounts are **not** allowed.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

IV. Magnetic Media Specifications for Tapes, Cartridges, and Diskettes

General Information

- An external label must appear on each tape, cartridge, and diskette submitted to DRS for processing. (See label instructions in **Appendix A**.)
- All records in the file must be a fixed length of 750 positions.
- DRS requires each tape, cartridge, or diskette to contain data for one calendar year only and for one file name only. Two file names on the tape, cartridge, or diskette are unacceptable. Any magnetic media containing data for multiple calendar years will be rejected.
- Only **UPPERCASE LETTERS** are acceptable on magnetic media.
- **Do not compress or zip the data.**

Tape and Cartridge Specifications

- DRS requires data to be written on 1/2" magnetic tape, in the unpacked mode. DRS accepts only tape reels, 3480 cartridges, and 18 track cartridges. DRS does not accept 36-track cartridges or 3490 cartridges.
- If the tape or cartridge was used previously for other data, it must be degaussed, erased, and reformatted before using it for submittal to DRS.
- DRS accepts **American Standard Code for Information Interchange (ASCII)** and **Extended Binary Coded Decimal Interchange Code (EBCDIC)**. DRS prefers magnetic tape and cartridge recorded in EBCDIC.
- DRS requires each tape or cartridge to be a separate file; for example, it must start with a Transmitter T Record and end with an End of Transmission F Record. (See *Section VI*, for proper record sequence.)
- The acceptable recording densities for a tape reel are: 800, 1600, or 6250 bytes per inch (BPI). DRS prefers tape reels recorded at 6250 BPI. The default density for 3480 cartridges is 38,000 characters per inch (CPI).
- The block size must be a multiple of the record length (750). For example, a block size of 32,250 contains 43 records per block. Record length (750) x Number of records per block (43) = Block size (32,250).

Internal Labels

DRS accepts labeled magnetic tape and cartridge files according to the following guidelines. Labels must not contain security encoded bytes. If your system cannot produce the following labels, send a no-label tape or cartridge file (for example, a tape or cartridge file with data records only).

1. DRS accepts tapes and cartridges with IBM OS/VS STANDARD header and trailer labels or tapes and cartridges with no internal labels.
 - If producing a standard label tape, the internal file name is CTTAX followed by two-digit calendar year (for example, CTTAX02).
2. Transmitters that cannot produce IBM OS/VS STANDARD internal labels or no-label tapes or cartridges may use other labels, as described below.
 - Each segment (record) of a set of labels (for example, VOL1+HDR1+HDR2=a set of header labels) **must contain 80 characters**.
 - Header and trailer labels must be written in the same density as the data records.
 - Header labels must precede data and be separated from the data by one (1) tapemark.
 - Trailer labels must follow the data and must be separated from the data by one (1) tapemark.
 - Two (2) tapemarks must follow the trailer labels.

A tapemark is a one-character physical record. Used on magnetic tapes and cartridges, it separates data from internal labels and one data file from another data file. It also indicates end-of-reel.

The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23.

Never begin a magnetic tape or cartridge with a tapemark; doing so terminates processing.

Separate data from internal labels with **one** (1) tapemark.

Indicate end-of-reel with **two** (2) tapemarks as follows:

- a. If using trailer labels, write end-of-reel tapemarks directly after the trailer labels.
- b. If using no-label tape, write end-of-reel tapemarks directly after the last block of data.

Diskette Specifications

DRS only accepts 1098, 1099-R, 1099-S, 1099-MISC, and W-2G information recorded on 3 1/2" MS-DOS compatible diskettes. Data must be recorded in ASCII or EBCDIC character sets for MS-DOS 3 1/2" diskettes. See *Section VI* for examples of proper record order.

DRS does **not** accept 5 1/4" or 8" diskettes or CD roms.

All diskettes should be virus scanned before submission to DRS. If DRS detects a virus, the diskette(s) will be returned unprocessed.

DRS will **not** accept backup, compressed, or zip files.

If a diskette was used previously for other data, reformat it before using it for a submittal. Do not make it a bootable disk.

Data **must** be in **UPPERCASE LETTERS**.

Each file must contain 1098, 1099-R, 1099-S, 1099-MISC, and W-2G information for a single calendar year only. A diskette containing data for more than one file name will be rejected. A file containing data for multiple calendar years will be rejected.

Multiple Volume Diskette Files

A multiple volume diskette file is a file for which the number of data records exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes, such as volumes. Only Volume 1 of a multiple volume diskette file should begin with a Transmission T Record. Each volume after Volume 1 should begin with the record which properly follows the last record on the preceding volume. For example, if Volume 1 ends with a Payer A Record, Volume 2 should begin with a Payee B Record. Only the last volume should end with an End of Transmission F Record. No other volume should contain an End of Transmission F Record.

External Labels

The external diskette labels for a multiple volume file **must** indicate the proper sequence for processing. For example, Volume 1 of a two volume file would be labeled **VOL 1 of 2**; Volume 2 would be labeled **VOL 2 of 2**. DRS will reject and return multiple volume files not indicating the proper volume sequence on the external label.

Affix an external label to each diskette. See **Appendix A, Instructions for Preparing an External Magnetic Media Label**.

Requirements for MS-DOS 3 1/2" Diskettes

1. Operating System: DRS requires all 3 1/2" diskettes to be created using an MS-DOS double density or high density operating system format.

DRS will reject and return any diskettes that are not MS-DOS compatible. If you do not have an MS-DOS operating system, you may still be able to create an MS-DOS compatible file.

Some operating systems (for example, UNIX, XENIX, and APPLE) may have a DOS shell that can be used to create this file. For UNIX/XENIX based systems use DOSCP command to create an MS-DOS compatible file. Check your operating system manual.

2. A diskette must not contain more than one file. If more than one file of 1098, 1099-R, 1099-S, 1099-MISC, or W-2G information is being submitted, each file must be placed on a separate diskette.

Transmitters of 1098, 1099-R, 1099-S, 1099-MISC, or W-2G information for multiple payers can avoid creating a separate file and a separate diskette for each return. Review *Section VI*, Example 3, to see how multiple employers can be combined into one file.

3. Data can be recorded on MS-DOS 3 1/2" diskettes using ASCII or EBCDIC character sets.
4. Files sent on MS-DOS 3 1/2" double-sided diskettes must be formatted to the following densities:

3 1/2" high density 2.0 or 1.44 megabytes; or 3 1/2" double density 720 kilobytes.

Do not compress or zip the data.

5. DRS recommends creating files with record delimiters. The following requirements apply when using record delimiters.
 - a) Each record in the file must be followed by a record delimiter except the End of Transmission F Record (see 5c below).
 - b) The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
 - c) There must be no CR/LF after the F Record. For multi-volume diskette files, there must be no CR/LF after the last record on each diskette.
 - d) Do not place a record delimiter before the first record of the file.
 - e) Do not place more than one record delimiter, for example, more than one carriage-return/line feed combination, following a record.
 - f) Do not place record delimiters after a field within a record.
6. **File Name** for diskette labels is CTTAX followed by the two-digit calendar year (for example, CTTAX02.TXT). TXT suffix is recommended.

DRS will reject and return files formatted at a density other than specified above.

V. Programmer's Checklist

General Information

- ☐ You must follow the Connecticut specifications for record layouts.
- ☐ If there is an error in your magnetic media or 1098, 1099, or W-2G information, correct the file and replace the entire file. Complete **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, and check the box indicating that it is a replacement file.
- ☐ Do not compress data. DRS will **not** accept backup or zip files or compressed data.

Tape and Cartridge Media

- ☐ The file **must not** be password protected or contain any security bytes in the header labels.
- ☐ Create a tape or cartridge file using tape or cartridge specifications in *Section IV* of this publication.

Diskette Media

- ☐ Create a diskette file using diskette specifications in *Section IV* of this publication.
- ☐ ASCII or EBCDIC character set on 3 1/2" diskette is acceptable.
- ☐ If more than one diskette is needed for one file, number the diskettes in the order in which they must be run (Vol. 1 of __; Vol. 2 of __; and so on) on the external labels. Make sure that the first record on each succeeding diskette logically follows the last record of the prior diskette.
- ☐ Include only one file name per diskette.

Payment (Calendar) Year

- ☐ Remember to change the Payment Year in positions 2-5 of the Transmitter T Record, Payer A Record and Payee B Record each year the program is run. (Payment Year = the calendar year).
- ☐ The payment year must be in a **YYYY** format.
- ☐ Include only one calendar year per tape, cartridge, or diskette file.

Proper Order of Records for Files With More Than One Payer

- ☐ If a file contains informational returns for more than one payer, there must be no Transmitter T Record(s) or End of Transmission F Record(s) or tape marks between payers. (See *Section VI*, Example 3.)

Money Amounts

- ☐ Do not include negative money amounts in money fields under any circumstances.
- ☐ Zero fill money fields that are not applicable to your company.
- ☐ Report money amounts in dollars and cents without a decimal or dollar sign.
- ☐ Money amounts must be in the exact field positions prescribed in the instructions, right justified, and zero filled.
- ☐ Do not sign money fields.

VI. Examples of Proper Record Sequence for Magnetic Media 1098 and 1099 Informational Returns

Example 1	Example 2	Example 3
<p>Payer Filing Own 1099 with 42 Types of Returns</p> <p>T... TRANSMITTER A .. PAYER B } . 42 PAYEE RECORDS B C .. END OF PAYER F ... END OF TRANSMISSION</p>	<p>Transmitter Filing 1099 for One Payer with 42 Types of Returns</p> <p>T... TRANSMITTER A .. PAYER B } . 42 PAYEE RECORDS B C .. END OF PAYER F ... END OF TRANSMISSION</p>	<p>Transmitter Filing 1099 for Three Payers with 42, 106, and 89 Types of Returns Respectively</p> <p>T... TRANSMITTER A .. PAYER 1 B } . 42 PAYEE RECORDS B C .. END OF PAYER 1 A .. PAYER 2 B } . 106 PAYEE RECORDS B C .. END OF PAYER 2 A .. PAYER 3 B } . 89 PAYEE RECORDS B C .. END OF PAYER 3 F ... END OF TRANSMISSION</p>

VII. Magnetic Media Record Specifications

Transmitter T Record - General Field Descriptions

- The Transmitter T Record identifies the entity transmitting the magnetic media file and contains information that is supplied on the **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**.
- The Transmitter T Record is the first record on each file and is followed by a Payer A Record. A file will be returned to the transmitter for replacement if the T Record is not present. For transmitters with multiple diskettes, refer to Diskette Specifications in *Section IV*.
- The Transmitter T Record requires the total number of Payees (B Records) being reported. No money or payment amounts are reported in the Transmitter T Record.
- For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields **not** marked **Required**, the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- The Transmitter T Record must be followed by the Payer A Record, which must be followed with Payee B Records; however, the initial record on each file must be a Transmitter T Record.
- All records must be a fixed length of **750 positions**.

Record Name: Transmitter T Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter T .
2-5	Payment Year	4	Required. Enter 2002 .
6	Prior Year Data Indicator	1	DRS does not accept prior year data. Enter a blank.
7-15	Transmitter's Identification TIN	9	Required. Enter the transmitter's nine-digit Tax Identification Number (TIN). May be an FEIN or SSN. Do not enter blanks, hyphens, or alpha characters.
16-20	Transmitter Control Code	5	N/A. Enter blanks.
21-22	Replacement Alpha Character	2	N/A. Enter blanks.
23-27	Blank	5	Enter blanks.
28	Test File Indicator	1	DRS does not accept test files. Enter a blank.
29	Foreign Entity Indicator	1	N/A. Enter a blank.

Field Position	Field Title	Length	Description and Remarks
30-69	Transmitter Name	40	Required. Enter the name of the transmitter in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks.
Note: All Required information in Field Positions 110 through 280 must contain the name and address information where media is to be returned if DRS is unable to process it. Any correspondence relating to problem media files will also be sent to this address.			
110-149	Company Name	40	Required. Enter the name of the company to be associated with the address where correspondence should be sent or media should be returned due to processing problems.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems.
190-229	Company Mailing Address	40	Required. Enter the mailing address where correspondence should be sent or media should be returned in the event DRS is unable to process.
230-269	Company City	40	Required. Enter the city, town, or post office where correspondence should be sent or media should be returned in the event DRS is unable to process.
270-271	Company State	2	Required. Enter the valid U. S. Postal Service state abbreviation for the state.
272-280	Company ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U. S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks.
281-295	Blank	15	Enter blanks.
296-303	Total Number of Payees	8	Required. Enter the total number of Payee B Records reported in the file. Right justify information and fill unused positions with zeros.
304-343	Contact Name	40	Required. Enter name of the person to be contacted if DRS encounters problems with the file.
344-358	Contact's Phone Number & Extension	15	Required. Enter telephone number of the person to contact regarding magnetic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 with extension of 1099 is 86029712341099.
359-393	Contact Email Address	35	Required if available. Enter the e-mail address of the person to contact regarding electronic or magnetic files. Left justify information. If no e-mail address is available, enter blanks.

Field Position	Field Title	Length	Description and Remarks
394-395	Magnetic Tape File Indicator	2	Required for magnetic tape and cartridge filers only. Enter the letters LS (in uppercase only). Use of this field by filers using other types of media is acceptable but is not required.
396-410	Electronic File Name for Replacement File	15	Not required.
411-416	Transmitter's Media	6	Not required.
417-499	Blank	83	Enter blanks.
500-507	Record Sequence Number	8	Not required.
508-517	Blank	10	Enter blanks
518	Vendor Indicator	1	Not required.
519-558	Vendor Name	40	Not required.
559-598	Vendor Mailing Address	40	Not required.
599-638	Vendor City	40	Not required.
639-640	Vendor State	2	Not required.
641-649	Vendor ZIP Code	9	Not required.
650-689	Vendor Contact Name	40	Not required.
690-704	Vendor Contact Phone No. and Ext.	15	Not required.
705-739	Vendor Contact Email Address	35	Not required.
740-748	Blank	9	Enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files, optional Carriage Return/Line Feed (CR/LF).

Payer A Record - General Field Descriptions

- The Payer A Record identifies the institution or person making payments. The Payer A Record also provides parameters for the succeeding Payee B Records. DRS computer programs rely on the absolute relationship between the parameters and the data fields in the A Record and the data fields in the B Records to which they apply.
- The number of A Records depends on the number of payers and the different types of returns being reported. The payment amounts for one payer and for one type of return should be consolidated under one A record if submitted on the same file.
- Do not submit separate A Records for each payment amount being reported. For example, if a payer is filing Form 1099-MISC to report Amount Codes 1, 2, and 3, all three amounts should be reported under one A Record, not three separate A Records. For Payee B Records that do not contain payment amounts for all three amount codes, enter zeros for those that have no payment to be reported.
- The second record on the file must be an A Record. A transmitter may include B Records for more than one payer on a tape, cartridge, or diskette. However, **each group** of B Records must be preceded by an A Record and followed by an End of Payer C Record. A single tape, cartridge, or diskette may contain different types of returns, but the types of returns **must not** be intermingled. A separate A Record is required for each payer and each type of return being reported.
- An A Record may be blocked with B Records; however, the initial record on the file must be a T Record followed by an A Record. DRS will accept an A Record after a C Record.
- Do not begin any record at the end of a block or diskette and continue the same record into the next block or diskette.
- For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- All records must be a fixed length of **750 positions**.

Record Name: Payer A Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter A .
2-5	Payment Year	4	Required. Enter 2002 .
6-11	Blank	6	Enter blanks.
12-20	Payer's TIN	9	Required. Must be the valid nine-digit TIN number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-24	Payer Name Control	4	Same as IRS. (See IRS Publication 1220, Rev 7-2002.)
25	Last Filing Indicator	1	Payers should enter a 1 if this indicator is the last year they will file; otherwise, enter a blank . Payers should use this indicator if due to a merger, bankruptcy, etc., they will not be filing information returns under this payer name and TIN in the future (either magnetically or on paper).

Field Position	Field Title	Length	Description and Remarks												
26	Combined Federal/State Filer	1	If you are participating in the federal/state combined filing , enter a one 1 . Otherwise enter a blank												
27	Type of Return	1	Required. Enter the appropriate code from the table below: <table><tr><th>Type of Return</th><th>Code</th></tr><tr><td>1098</td><td>3</td></tr><tr><td>1099-MISC</td><td>A</td></tr><tr><td>1099-R</td><td>9</td></tr><tr><td>1099-S</td><td>S</td></tr><tr><td>W-2G</td><td>W</td></tr></table>	Type of Return	Code	1098	3	1099-MISC	A	1099-R	9	1099-S	S	W-2G	W
Type of Return	Code														
1098	3														
1099-MISC	A														
1099-R	9														
1099-S	S														
W-2G	W														

28-39	Amount Codes	12	Required. Enter the appropriate amount code for the type of return being reported. Generally, for each amount code entered in the field, a corresponding payment amount must appear in the Payee B Record.
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Amount Codes
Form 1098
Mortgage Interest Statement

For Reporting Payments on Form 1098:

Amount Code	Amount Type
1	Mortgage interest received from payers/borrowers
2	Points paid on purchase of principal residence
3	Refund (or credit) of overpaid interest
4	Property taxes paid (see Note 1)

Note 1: Code 4 is used to report real estate property taxes paid to a Connecticut municipality.

Amount Codes
Form 1099-MISC
Miscellaneous Income

For Reporting Payments on Form 1099-MISC:

Amount Code	Amount Type
1	Rent (see Note 1)
2	Royalties (see Note 2)
3	Prizes, awards, etc.
4	Federal income tax withheld (backup withholding)
5	Fishing boat proceeds
6	Medical and health care payments
7	Nonemployee compensation
8	Substitute payments in lieu of dividends or interest
A	Crop Insurance Proceeds
B	Excess golden parachute payments
C	Gross proceeds paid to an attorney in connection with legal services

Note 1: When using the Direct Sales Indicator (in position 547 of Payee B Record), use Type of Return Code A for 1099-MISC in position 27, and Amount Code 1 in position 28 of the Payer A Record. All payment amount fields in the Payee B Record will contain zeros.

Note 2: Do not report timber royalties under a “pay-as-cut” contract; these should be reported on Form 1099-S.

Field Position	Field Title	Length	Description and Remarks
	Amount Codes Form 1099-R Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Contracts, etc.		For Reporting Payments on Form 1099-R: Amount Code Amount Type 1 Gross distribution (See Note 1) 2 Taxable amount (See Note 2) 3 Capital gain (included in Amount Code 2) 4 Federal income tax withheld (See Note 3) 5 Employee contributions or insurance premiums 6 Net unrealized appreciation in employer's securities 8 Other 9 Total employee contributions A Traditional IRA/SEP/SIMPLE distribution or Roth Conversion (See Note 4)

Note 1: Additional information may be required in the B Record. Refer to positions 547 through 551 of the B Record for Form 1099-R. If the payment shown for Amount Code 1 is a total distribution, enter a **1** in position 549 of the B Record for Form 1099-R.

Note 2: If the taxable amount cannot be determined, enter a **1** in position 547 of the B Record. For a traditional IRA/SEP/SIMPLE distribution, generally enter in Payment Amount Field A the same amount entered in Payment Amount Field 1.

Note 3: See IRS 2002, Instructions for Forms 1099, 1098, 5498, and W-2G, for information concerning federal income tax withheld for Form 1099-R.

Note 4: For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set in Field Position 548 of the Payee B Record. Refer to IRS 2002, *Instructions for Forms 1099, 1098, 5498, and W-2G*, for exceptions.

	Amount Codes Form 1099-S Proceeds From Real Estate Transactions		For Reporting payments on Form 1099-S: Amount Code Amount Type 2 Gross proceeds (See Note 1 below.) 5 Buyer's part of real estate tax
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Note 1: Include payments of timber royalties made under a "pay-as-cut" contract, reportable under Section 6050N. If timber royalties are being reported, enter **TIMBER** in the description field of the B Record.

Note 2: For Form 1099-S, the A Record will reflect the person responsible for reporting the transaction (the filer of the Form 1099-S) and the B Record will reflect the seller or transferor.

	Amount Codes Form W-2G Certain Gambling Winnings		For Reporting Payments on Form W-2G: Amount Code Amount Type 1 Gross winnings 2 Federal income tax withheld 7 Winnings from identical wagers
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Field Position	Field Title	Length	Description and Remarks						
40-47	Blank	8	Enter Blanks						
48	Original File Indicator	1	Required for original files only. Enter 1 if the information is original data. Otherwise, enter a blank.						
49	Replacement File Indicator	1	Required for replacement files only. Enter 1 if the purpose of this file is to replace a file that DRS returned to the transmitter due to errors encountered in processing. This is a file that has not been successfully processed by DRS. Otherwise, enter a blank.						
50	Correction File Indicator	1	N/A. Enter a blank. DRS does not accept partial corrections. If there is any error in your informational returns, correct the error and replace the entire file.						
51	Blank	1	Enter a blank.						
52	Foreign Entity Indicator	1	N/A. Enter a blank.						
53-92	First Payer Name Line	40	Required. Enter the name of the payer whose TIN appears in positions 12-20 of the A Record. Any extraneous information must be deleted. Left justify information and fill unused positions with blanks. (Filers should not enter a transfer agent’s name in this field. Any transfer agent’s name should appear in the Second Payer Name Field.)						
93-132	Second Payer Name Line	40	If the Transfer Agent Indicator (position 133) contains a 1, this field must contain the name of the transfer (or paying) agent. If the indicator contains a 0 (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left justify information and fill unused positions with blanks.						
133	Transfer Agent Indicator	1	Required. Identifies the entity in the Second Payer Name Line Field. <table><tr><th>Code</th><th>Meaning</th></tr><tr><td>1</td><td>The entity in the Second Payer Name Line field is the transfer (or paying) agent.</td></tr><tr><td>0 (zero)</td><td>The entity shown is not the transfer (or paying) agent (for example, the Second Payer Name Line field contains either a continuation of the First Payer Name Line fields or blanks).</td></tr></table>	Code	Meaning	1	The entity in the Second Payer Name Line field is the transfer (or paying) agent.	0 (zero)	The entity shown is not the transfer (or paying) agent (for example, the Second Payer Name Line field contains either a continuation of the First Payer Name Line fields or blanks).
Code	Meaning								
1	The entity in the Second Payer Name Line field is the transfer (or paying) agent.								
0 (zero)	The entity shown is not the transfer (or paying) agent (for example, the Second Payer Name Line field contains either a continuation of the First Payer Name Line fields or blanks).								
134-173	Payer Shipping Address	40	Required. If the Transfer Agent Indicator in position 133 is a 1 (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the actual shipping address of the payer. The street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks.						

Field Position	Field Title	Length	Description and Remarks
174-213	Payer City	40	Required. If the Transfer Agent Indicator in position 133 is a 1 (one), enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field.
214-215	Payer State	2	Required. Enter the valid U.S. Postal Service state abbreviation for the states.
216-224	Payer ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks.
225-239	Payer Phone Number & Extension	15	Enter the payer's phone number and extension.
240-499	Blank	260	Enter blanks.
500-507	Record Sequence Number	8	Not required.
508-748	Blank	241	Enter blanks
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF)

Payee B Record - General Field Descriptions

The Payee B Record contains the payment information from the informational returns. When filing informational returns, the format for the B Records remains constant and is a fixed length of 750 positions. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms. In the A Record, the amount codes that appear in the field positions 28 through 39 should be left justified and filled with blanks. In the B Record, the filer **must** allow for all twelve Payment Amount Fields. For those fields not used, enter **0s** (zeros). For example, a payer reporting Form 1099-MISC should enter **A** in field position 27 of the A Record, Type of Return. If reporting payments for Amount Codes 1, 2, 4, 7, and A, the payer would report field positions 28 through 39 of the A Record as **1247Abbbb**. (In this example, **b** denotes blanks. Do not enter the letter **b**.)

In the B Record:

Positions 55 through 66 for Payment Amount 1 represent rents.

Positions 67-78 for Payment Amount 2 represent royalties.

Positions 79-90 for Payment Amount 3, enter **0s** (zeros).

Positions 91-102 for Payment Amount 4 represent Federal income tax withheld for Forms 1099-MISC and W-2G. For Form 1098, this field is used to report property taxes paid and should be formatted as the other payment amount fields.

Positions 103-126 for Payment Amount 5 and 6, enter **0s** (zeros).

Positions 127-138 for Payment Amount 7 represent nonemployee compensation.

Positions 139-162 for Payment Amount 8 and 9, enter **0s** (zeros).

Positions 163-174 for Payment Amount A represent crop insurance proceeds.

Positions 175-186 for Payment Amount B, enter **0s** (zeros).

Positions 187-198 for Payment Amount C represent gross proceeds paid to an attorney in connection with legal services.

For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.

Do not use decimal points (.) to indicate dollars and cents. Ten dollars (\$10) must appear as 000000001000 in the payment amount field.

When reporting Form 1099-S, the A Record reflects the person responsible for reporting the transaction (the filer of Form 1099-S) and the B Record reflects the seller or transferor.

All records must be a fixed length of 750 positions.

Record Name: Payee B Record

Field Position	Field Title	Length	Description and Remarks		
1	Record Type	1	Required. Enter B.		
2-5	Payment Year	4	Required. Enter 2002.		
6	Corrected Return Indicator	1	N/A. Enter a blank. DRS does not accept partial corrections. If there is any error in the information returns, correct the error and replace the entire file.		
7-10	Name Control	4	Same as IRS. (See IRS Publication 1220, Rev. 7-2002, Pages 47 - 48.)		
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either a Federal Employer Identification Number (FEIN), a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN). Enter the appropriate code from the following table:		
			Code	Type of TIN	Type of account
			1	FEIN	A business, organization, sole proprietor, or other entity
			2	SSN	An individual, including a sole proprietor
				or	
			2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN
				or	
			2	ATIN	An adopted individual prior to the assignment of an SSN
			Blank	N/A	If the type of TIN is not determinable, enter a blank.

Field Position	Field Title	Length	Description and Remarks
12-20	Payee's Taxpayer Identification Number (TIN)	9	Required. Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, or FEIN). If an identification number is not available or has been applied for but not received, enter blanks. Do not enter hyphens or (TIN) alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-40	Payer's Account Number For Payee	20	Enter any number assigned by the payer to the payee (such as a checking or savings account number). Filers are encouraged to use this field. This number helps to distinguish individual payee records and should be unique for each document. Do not use the payee's TIN since this will not make each record unique. This information is very useful when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. Do not define data in this field in packed decimal format. If fewer than twenty characters are used, filers may either left or right justify, filling the remaining positions with blanks.
41-44	Payer's Office Code	4	Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the informational return.
45-54	Blank	10	Enter blanks.
	Payment Amount Fields (Must be numeric)		Required. Allow for all payment amounts. For those not used, enter zeros. For example: If position 27, Type of Return, of the A Record, is A (for 1099-MISC) and positions 28-39, Amount Codes, are 1247Abbbb . This indicates the payer is reporting any or all five payment amounts in all of the following B Records. (In this example, b denotes blanks in the designated positions. Do not enter the letter b .) Payment Amount 1 represents rents; Payment Amount 2 represents royalties; Payment Amount 3 will be all 0s (zeros); Payment Amount 4 represents federal income tax withheld on Forms 1099-MISC and W-2G. For Form 1098, this field is used to report property taxes paid and should be formatted as the other payment amount fields; Payment Amounts 5 and 6 should be all 0s (zeros); Payment Amount 7 represents nonemployee compensation; Payment Amounts 8 and 9 should be all 0s (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amounts B should be all 0s (zeros). Payment C Amount represents gross proceeds paid to an attorney in connection with legal services. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative amounts. Payment amounts must be right justified and unused positions must be zero-filled. Income tax withheld cannot be reported as a negative amount on any form.

Field Position	Field Title	Length	Description and Remarks
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the A Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the A Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the A Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the A Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the A Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the A Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the A Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the A Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the A Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the A Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the A Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the A Record.

* If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this booklet govern.

199-246	Reserved	48	Enter blanks.
247	Foreign Country Indicator	1	If the address of the payee is a foreign country , enter a 1 in this field; otherwise, enter a blank . When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Line.

Field Position	Field Title	Length	Description and Remarks
248-287	First Payee Name Line (see Note)	40	Required. Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the B Record. Left justify and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line field.

Note: For Form 1099-S, the A Record reflects the person responsible for reporting the transaction (the filer of the Form 1099-S) and the B Record reflects the seller or transferor. End First Payee Name Line with a full word. Do not split words.

288-327	Second Payee Name Line	40	If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the B Record or if not enough space was provided in the First Payee Name Line, continue the name in this field (see Note). Do not enter address information. It is important that filers provide as much payee information to DRS as possible to identify the payee associated with the TIN. Left justify and fill unused positions with blanks. Fill with blanks if no entries are present for this field.
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Note: End First Payee Name Line with a full word. Do not split words. Begin Second Payee Name Line with the next sequential word.

328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	Required. Enter mailing address of payee. Street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. This field must not contain any data other than the payee's mailing address.

For U.S. addresses, the payee city, state, and ZIP Code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payee city, state, and ZIP Code.

For foreign addresses, filers may use the payee city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator 247 must contain a **1**.

408-447	Blank	40	Enter blanks.
448-487	Payee City	40	Required. Enter the city, town, or post office. Left justify information and fill the unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field.

Field Position	Field Title	Length	Description and Remarks
488-489	Payee State	2	Required. Enter the valid U.S. Postal Service state abbreviation.
490-498	Payee ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a 1 in the Foreign Country Indicator located in position 247 of the B Record.
499	Blank	45	Enter blanks.
500-507	Record Sequence No	8	Not required.
508-543	Blank	36	Enter blanks.

The following sections define the field positions for the different types of returns in the Payee B Record (positions 544-750):

- (1) Form 1098 - Mortgage Interest Statement
- (2) Form 1099-MISC - Miscellaneous Income
- (3) Form 1099-R - Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.
- (4) Form 1099-S - Proceeds From Real Estate Transactions
- (5) Form W-2G - Certain Gambling Winnings

(1) Payee B Record – Record Layout Positions 544-750 for Form 1098

Field Position	Field Title	Length	Description and Remarks
544-662	Blank	119	Enter blanks.
663-722	Special Data Entries	60	Used to report the city and state location of the property. Use the U.S. Postal Service state abbreviation. Example: Hartford CT
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF).

(2) Payee B Record – Record Layout Positions 544-750 for Form 1099-MISC

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter 2 to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name or TIN combination; otherwise, enter a blank .
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator (see Note)	1	Enter a 1 to indicate sales of \$5,000 or more of consumer products to a person on a buy/sell, deposit/commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank .
Note: If reporting a direct sales indicator only, use Type of Return A in field position 27, and Amount Code 1 in field position 28 of the Payer A Record. All payment amount fields in the Payee B Record should contain zeros.			
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	N/A. Enter blanks.
723-734	State Income Tax Withheld	12	Required. Enter the state income tax withheld for 1099-MISC only. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. Enter blanks.
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing, the code for Connecticut is 08 . Otherwise enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF).

(3) Payee B Record – Record Layout Positions 544-750 for Form 1099-R

Field Position	Field Title	Length	Description and Remarks
544	Blank	1	Enter a blank
545-546	Document Specific/ Distribution Code (For a detailed explanation of the distribution codes see the 2002 IRS, <i>Instructions for Forms 1099-R and 5498</i> .)	2	Required. Enter the appropriate distribution code(s). More than one code may apply for Form 1099-R. If only one code is required, it must be entered in position 545 and position 546 must be blank. Enter at least one distribution code. A blank in position 545 is not acceptable. Enter the applicable code from the table that follows. Position 545 must contain a numeric code in all cases except when using D, E, F, G, H, J, L, M, N, P, R, S, or T. Distribution Code A, when applicable, must be entered in position 546 with the applicable code in position 545. When using code P for an IRA distribution under I.R.C. §408(d)(4), the filer may also enter Code 1, 2, or 4 if applicable.

Field Position	Field Title	Length	Description and Remarks																																																
			<p>Only three numeric combinations are acceptable, codes 8 and 1, codes 8 and 2, and codes 8 and 4, on one return. These three combinations can be used only if both codes apply to a distribution being reported. If more than one numeric code is applicable to different parts of a distribution, except the three combinations mentioned above, report two separate B Records.</p> <p>Distribution Codes E, F, H, N, R, and S cannot be used with other codes. Distribution Code G may be used in conjunction with Distribution Code 4 only, if applicable.</p> <table><tr><th>Code</th><th>Category</th></tr><tr><td>1*</td><td>Early distribution, no known exception</td></tr><tr><td>2*</td><td>Early distribution, exception applies (under age 59 1/2)</td></tr><tr><td>3*</td><td>Disability</td></tr><tr><td>4*</td><td>Death (includes payments to an estate or other beneficiary)</td></tr><tr><td>5*</td><td>Prohibited transaction</td></tr><tr><td>6</td><td>Section 1035 exchange</td></tr><tr><td>7*</td><td>Normal distribution</td></tr><tr><td>8*</td><td>Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2002</td></tr><tr><td>9</td><td>PS 58 costs</td></tr><tr><td>A</td><td>May be eligible for 10-year tax option</td></tr><tr><td>D*</td><td>Excess contributions plus earnings/excess deferrals taxable in 2000</td></tr><tr><td>E</td><td>Excess annual additions under Section 415</td></tr><tr><td>F</td><td>Charitable gift annuity</td></tr><tr><td>G</td><td>Direct rollover to IRA</td></tr><tr><td>H*</td><td>Direct rollover to qualified plan or tax sheltered annuity or a transfer from a conduit IRA to a qualified plan</td></tr><tr><td>J</td><td>Early distribution from a Roth IRA, no known exception. (This code may be used with Code 5, 8, or P.)</td></tr><tr><td>L</td><td>Loans treated as deemed distribution under Section 72(p)</td></tr><tr><td>M</td><td>Distribution from a Cloverdell ESA IRA</td></tr><tr><td>N</td><td>Recharacterized IRA contribution made for 2002</td></tr><tr><td>P*</td><td>Excess contributions plus earning/excess deferrals taxable in 2001</td></tr><tr><td>R</td><td>Recharacterized IRA contribution made for 2001</td></tr><tr><td>S*</td><td>Early distribution from a SIMPLE IRA in first 2 years, no known exception</td></tr><tr><td>T</td><td>Roth IRA distribution, exception applies. (This code may be used with Code 5, 8, or P.)</td></tr></table>	Code	Category	1*	Early distribution, no known exception	2*	Early distribution, exception applies (under age 59 1/2)	3*	Disability	4*	Death (includes payments to an estate or other beneficiary)	5*	Prohibited transaction	6	Section 1035 exchange	7*	Normal distribution	8*	Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2002	9	PS 58 costs	A	May be eligible for 10-year tax option	D*	Excess contributions plus earnings/excess deferrals taxable in 2000	E	Excess annual additions under Section 415	F	Charitable gift annuity	G	Direct rollover to IRA	H*	Direct rollover to qualified plan or tax sheltered annuity or a transfer from a conduit IRA to a qualified plan	J	Early distribution from a Roth IRA, no known exception. (This code may be used with Code 5, 8, or P.)	L	Loans treated as deemed distribution under Section 72(p)	M	Distribution from a Cloverdell ESA IRA	N	Recharacterized IRA contribution made for 2002	P*	Excess contributions plus earning/excess deferrals taxable in 2001	R	Recharacterized IRA contribution made for 2001	S*	Early distribution from a SIMPLE IRA in first 2 years, no known exception	T	Roth IRA distribution, exception applies. (This code may be used with Code 5, 8, or P.)
Code	Category																																																		
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2*	Early distribution, exception applies (under age 59 1/2)																																																		
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T	Roth IRA distribution, exception applies. (This code may be used with Code 5, 8, or P.)																																																		

* If reporting an IRA, SEP, or SIMPLE distribution, or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of **1** in position 548 of the Payee B Record.

Field Position	Field Title	Length	Description and Remarks
547	Taxable Amount Not Determined Indicator	1	Enter 1 (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the B Record cannot be computed; otherwise, enter a blank . (If Taxable Amount Not Determined Indicator is used, enter 0s (zeros) in Payment Amount Field 2 of Payee B Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE	1	Enter 1 if reporting a distribution from a traditional IRA, SEP, or SIMPLE, or Roth conversion; otherwise, enter a blank (see Note). If the Indicator IRA/SEP/SIMPLE indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee B Record. Do not use the indicator for Roth IRA, Education IRA, or for an IRA recharacterization.
Note: For Form 1099-R report the Roth conversion or the total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution, or ROTH conversion), as well as Payment Amount Field 1 (Gross Distribution) of the B Record. Refer to the IRS 2002, <i>Instructions for Forms 1099-R and 5498</i> , box 2a instructions, for exceptions.			
549	Total Distribution Indicator (see Note)	1	Enter a 1 only if payment shown for Account Code 1 is a total distribution that closed out the account; otherwise, enter a blank .
Note: A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.			
550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in position 12-20 of the B Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, enter blanks . Filers need not enter this information for any IRA distribution or for direct rollovers.
552-662	Blank	111	Enter blanks.
663-722	Special Data Entries	60	N/A. Enter blanks.
723-734	State Income Tax Withheld	12	Required. Enter the state income tax withheld. This field must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. Enter blanks.

Field Position	Field Title	Length	Description and Remarks
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing the code for Connecticut is 08 . Otherwise enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed.

(4) Payee B Record – Record Layout Positions 544-750 for Form 1099-S

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter Blanks
547	Property or Services Indicator	1	Required. Enter 1 (one) if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, enter a blank .
548-555	Date of Closing	8	Required. Enter the closing date in the format YYYYMMDD (for example, 20021022). Do not enter hyphens or slashes.
556-594	Address or Legal Description	39	Required. Enter the address of the property transferred (including city, state, and ZIP Code). If the address does not sufficiently identify the property, also enter a legal description, such as section, lot, and block. For timber royalties, enter TIMBER . If fewer than 39 positions are required, left justify information and fill unused positions with blanks.
595-662	Blank	68	Enter blanks.
663-722	Special Data Entries	60	N/A. Enter blanks.
723-734	State Income Tax Withheld	12	N/A. Enter blanks.
735-746	Local Income Tax Withheld	12	N/A. Enter blanks.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed.

(5) Payee B Record – Record Layout Positions 544-750 for Form W-2G

Field Position	Field Title	Length	Description and Remarks																		
544-546	Blank	3	Enter Blanks.																		
547	Type of Wager Code	1	<p>Required. Enter the applicable type of wager code from the table below:</p> <table><tr><th>Code</th><th>Category</th></tr><tr><td>1</td><td>Horse race track (or off-track betting of a horse track nature)</td></tr><tr><td>2</td><td>Dog race track (or off-track betting of a dog track nature)</td></tr><tr><td>3</td><td>Jai alai</td></tr><tr><td>4</td><td>State conducted Lottery</td></tr><tr><td>5</td><td>Keno</td></tr><tr><td>6</td><td>Casino type Bingo. Do not use this code for any other type of bingo winnings (for example, church or fire dept.)</td></tr><tr><td>7</td><td>Slot machines</td></tr><tr><td>8</td><td>Any other type of gambling winnings (including church bingo, fire dept. bingo, or unlabeled winnings)</td></tr></table>	Code	Category	1	Horse race track (or off-track betting of a horse track nature)	2	Dog race track (or off-track betting of a dog track nature)	3	Jai alai	4	State conducted Lottery	5	Keno	6	Casino type Bingo. Do not use this code for any other type of bingo winnings (for example, church or fire dept.)	7	Slot machines	8	Any other type of gambling winnings (including church bingo, fire dept. bingo, or unlabeled winnings)
Code	Category																				
1	Horse race track (or off-track betting of a horse track nature)																				
2	Dog race track (or off-track betting of a dog track nature)																				
3	Jai alai																				
4	State conducted Lottery																				
5	Keno																				
6	Casino type Bingo. Do not use this code for any other type of bingo winnings (for example, church or fire dept.)																				
7	Slot machines																				
8	Any other type of gambling winnings (including church bingo, fire dept. bingo, or unlabeled winnings)																				
548-555	Date Won	8	Required. Enter the date of the winning transaction in the format YYYYMMDD (for example, 20021022). Do not enter hyphens or slashes. This is not the date the money was paid, if paid after the date of the race (or game).																		
556-570	Transaction	15	Required. For state conducted lotteries, enter the ticket or other identifying number. For keno, bingo, or slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks.																		
571-575	Race	5	If applicable, enter the race (or game) relating to the winning ticket; otherwise, enter blanks.																		
576-580	Cashier	5	If applicable, enter the initials of the cashier making the winning payment; otherwise, enter blanks.																		
581-585	Window	5	If applicable, enter the window number or location of the person paying the winning payment; otherwise, enter blanks.																		
586-600	First ID	15	For other than state lotteries, enter the first identification number of the person receiving the winning payment; otherwise, enter blanks.																		
601-615	Second ID	15	For other than state lotteries, enter the second identification number of the person receiving the winnings; otherwise, enter blanks.																		
616-662	Blank	47	Enter blanks.																		

Field Position	Field Title	Length	Description and Remarks
663-722	Special Data Entries	60	N/A. Enter blanks.
723-734	State Income Tax Withheld	12	Required. Enter the state income tax withheld. This field must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. Enter blanks.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed.

End of Payer C Record - General Field Descriptions

- The control total fields are each 18 positions in length.
- The C Record consists of the total number of the payees and the payment amount fields totals, filed by a given payer, a particular type of return, or both. The C Record must be written after the last B Record for each type of return for a given payer. For each A Record and a group of B Records on the file, there must be a corresponding C Record.
- In developing the C Record, for example, if a payer used Amount Codes 1, 3, and 6 in the A Record, the totals from the B Records would appear in Control Total 1 (positions 16-33), 3 (positions 52-69), and 6 (positions 106-123) of the C Record. In this example, positions 34-51, 70-105, and 124-231 would be zero filled. Positions 232-748 would be blank filled.
- All records must be a fixed length of 750 positions.

Record Name: End of Payer C Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter C.
2-9	Number of Payees	8	Required. Enter the total number of B Records covered by the preceding A Record. Right justify information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.

Required. Accumulate totals of any payment amount fields in the B Record into the appropriate control total fields of the C Record. **Control totals must be right justified and unused control total fields zero-filled.** All control total fields are 18 positions in length.

16-33	Control Total 1	18
34-51	Control Total 2	18
52-69	Control Total 3	18
70-87	Control Total 4	18
88-105	Control Total 5	18
106-123	Control Total 6	18
124-141	Control Total 7	18

Field Position	Field Title	Length	Description and Remarks
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-499	Blank	268	Enter blanks.
500-507	Record Sequence No	8	Not required.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or for ASCII diskette files; optional Carriage Return/ Line Feed.

End of Transmission F Record - General Field Descriptions

- The F Record is a summary of the number of payers in the entire file.
 - This record should be written after the last C Record of the entire file.
 - For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks.
- For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- **All records must be a fixed length of 750 positions.**

Record Name: End of Transmission F Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter F.
2-9	Number of A Records	8	Enter the total number of Payer A Records in the entire file. Must be right justified and unused positions must be zero-filled or enter all zeros.
10-30	Zero	21	Enter blanks.
31-49	Blank	19	Enter blanks.
50-57	Total Number Payees	8	Not required.
58-499	Blank	442	Enter blanks
500-507	Record Sequence No.	8	Not required.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or optional Carriage Return/Line Feed for ASCII diskette files.

Appendix A: Instructions for Preparing an External Magnetic Media Label

Prepare a label similar to the one shown below to identify each magnetic tape, cartridge, or diskette that is being submitted to DRS. Include the following information:

1. **Type of Filing** – Indicate if the file is original or replacement.
2. **Calendar Year** – Enter the calendar year for which the file is prepared. Only one year may be reported per file.
3. **Transmitter Name** – Enter the name of the organization transmitting this file. The entry should be the same organization recorded on the Transmitter record (T Record) of this file.
4. **FEIN** – Enter the nine-digit Federal Employer Identification Number (FEIN) of the organization transmitting the file. The FEIN on the label should be the same as the FEIN recorded on the Transmitter record (T Record) of the file.
5. **No. of Payers** – Enter the number of payers (A Records) that are on the file.
6. **No. of Payees** – Enter the number of payees (B Records) that are on the file.
7. **Record Length** – The only acceptable record length is 750.
8. **Volume** - For multiple volume file, enter the sequence of each and the total number of diskettes for the file. (For example, Volume 1 of a two volume file would indicate VOL 1 of 2; Volume 2 would indicate VOL 2 of 2.)
9. **Type of Media** – Indicate whether you are submitting data on magnetic tape, cartridge, or diskette.

Example:

1099 Information Return		
1. Type of filing <input type="checkbox"/> Original <input type="checkbox"/> Replacement		2. Calendar Year
3. Transmitter Name 		
4. FEIN 	5. No. of Payers 	6. No. of Payees
7. Record length <input type="checkbox"/> 750	8. Volume Vol. ____ of ____	
9. Type of Media <input type="checkbox"/> Tape <input type="checkbox"/> Cartridge <input type="checkbox"/> Diskette		
Media Label		

Appendix B: Forms for Magnetic Media Informational Returns

Transmittal Forms

DRS encourages the use of computer generated substitutes for **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*, and **Form CT-4802**, *Transmittal of Informational Returns Reported Magnetically (Continuation)*. Include all information required on these transmitter forms including the declaration, the transmitter, and the employer information.

Form CT-4804

Use **Form CT-4804** to identify the transmitter of a magnetic media file and to identify the payer(s) included on the magnetic media files. The information on Form CT-4804 must agree with information on your tape, cartridge, or diskette. This form must accompany every magnetic media file sent to DRS. The transmitter of the file must sign the declaration.

Form CT-1096

Use **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, to report Connecticut income tax withheld from non-payroll amounts. Do not file Form CT-1096 if Connecticut tax is not withheld.

Packaging Magnetic Tapes, Cartridges, and Diskettes for Mailing

Send the magnetic tape, cartridge, or diskette file, with an external label on each volume (multiple volumes allowed for diskettes **only**), **Form CT-4804**, and **Form CT-4802**, if applicable, in a single box with proper packing to prevent damage. It is not necessary to use an oversized box for a tape, cartridge, or diskette. Specially-sized boxes for magnetic tapes, cartridges, and special mailers for diskettes are available commercially. Be sure to insert each diskette into its own protective sleeve before packaging. Do not use paper clips, rubber bands, or staples on diskettes. Use disposable tape, cartridge, or diskette containers. DRS is unable to return special containers.

The following forms are attached to this publication for your convenience:

Form CT 4804	<i>Transmittal of Informational Returns Reported Magnetically</i>
Form CT-4802	<i>Transmittal of Informational Returns Reported Magnetically (Continuation)</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form CT-8508	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
Form CT-1096	<i>Connecticut Annual Summary and Transmittal of Informational Returns</i>

Appendix C: Checklist for Mailing 1098, 1099, and W-2G Magnetic Media

- ☐ Label the magnetic media. Make sure the external label shows 1098, 1099, or W-2G plus the calendar year and the transmitter name and FEIN.
- ☐ Make a backup of the magnetic media for your files in case the package sent to DRS is lost or damaged.
- ☐ Copy the blank **Form CT-4804** attached at the back of this booklet and fill in a copy for each magnetic media file, or use a computer generated form with the same information. Be sure to sign and date the declaration. Keep copies of Form CT-4804 for your records.
- ☐ Use packaging that will protect the media.
 - Tape or cartridge: Use boxes or padded bags.
 - Diskette: Use stiff mailers to prevent bending or cracking.
Use one mailer per diskette.
- ☐ Ship each file separately if you submit multiple files.
- ☐ Place the following items inside each package:
 - The labeled magnetic tape, cartridge, or diskette(s).
 - A completed **Form CT-4804** and **Form CT-4802** (if applicable) or a computer generated facsimile.
 - A completed **Form CT-1096** if Connecticut tax is withheld from non-payroll amounts.

Important: Do not enclose paper Forms 1098, 1099-MISC, 1099-R, 1099-S, or W-2G or other notes

Send the tapes, cartridges, or diskettes to the address below:

Department of Revenue Services
State of Connecticut
PO Box 5081
Hartford CT 06102-5081

If a PO Box cannot be used, send to:

Department of Revenue Services
State of Connecticut
Attn: Processing II, 15th Floor
25 Sigourney Street
Hartford CT 06106-5032

Appendix D: Glossary

ASCII (American Standard Code for Information Interchange) – One of the acceptable character sets used for electronic processing of data.

Backup – Store computer data in a file or files that may result in compression and usually in a proprietary format other than EBCDIC or ASCII.

Block – A number of logical records grouped and written together as a single unit on a magnetic tape or cartridge.

BPI – Bytes Per Inch. The number of bytes recorded per inch on magnetic tape.

Byte – A computer unit of measurement; one byte contains eight bits and can store one character.

Calendar Year – Generally, the year in which payments were made by a payer to a payee.

Character – A letter, number, or punctuation symbol.

Character Set – A group of unique electronic definitions for all letters, numbers, and punctuation symbols. (For example, EBCDIC, ASCII.)

Compress – Reformat computer data in a storage or size-saving technique that results in a file having character sets other than EBCDIC or ASCII.

CPI – Characters Per Inch. The number of characters recorded per inch on cartridge.

DRS – State of Connecticut Department of Revenue Services.

EBCDIC (Extended Binary Coded Decimal Interchange Code) – One of the acceptable character sets used for electronic processing of data.

FEIN (Federal Employer Identification Number) – A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes.

File – For magnetic media reporting, a file consists of one Transmitter T Record at the beginning of the file, followed by Payer A Record, Payee B Records, and an End of Payer C Record after each set of B Records. The last record on the file should be the End of Transmission F Record. Nothing should be reported after the End of the Transmission F Record.

Filer – Person (may be payer or transmitter) submitting information to DRS.

Filing Year – The calendar year during which the informational returns are submitted to DRS.

Internal Labels – Sets of records that precede (for example, header) labels and follow (for example, trailer labels) data records on a magnetic tape or cartridge file. See *Section IV*.

Logical Record – For the purpose of this booklet, any of the required or optional records defined in *Section IV*, Magnetic Media Specifications for Tapes, Cartridges, and Diskettes.

Payee – Person or organization receiving payments from the payer, or for whom an informational return must be filed. The payee includes a gambling winner (Form W-2G) or a seller or other transferor (Form 1099-S).

Payer – Includes the person or institution making payments, or a person reporting a real estate transaction. The payer will be held responsible for the completeness, accuracy, and timely submission of magnetic media files submitted to DRS.

Tapemark – A single-character control record used for separating internal labels and files on magnetic tape or cartridge. See *Section IV*.

Trailer Labels – Sets of records that follow data records on a magnetic tape or cartridge file. See *Section IV*.

Transmitter – Any person or organization submitting a magnetic media file to DRS.

Effect on Other Documents: This Informational Publication supersedes **IP 2001(19)**, *2001 Connecticut Magnetic Media Filing Requirements for Federal Form W-2*.

Effect of This Document: An Informational Publication is a document issued by DRS that addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.drs.state.ct.us
- Call **CONN-TAX:**
1-800-382-9463 (in-state) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.

- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- **Internet**
Preview and download forms and publications from the DRS Web site at:
www.drs.state.ct.us
- **DRS TaxFax**
Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (in-state) and select **Option 2**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT
10 Middle Street
203-336-7890

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at **www.state.ct.us**

Department of Revenue Services Mission Statement

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.